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Hearing Date: Not Set

Counsel for Lawrence Elins

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
SECURITIES INVESTOR PROTECTION	:
CORPORATION,	:
	: Adv. Pro. No. 08-01789 (BRL)
	:
Plaintiff,	: SIPA Liquidation
	:
v.	: (Substantively Consolidated)
	:
BERNARD L. MADOFF INVESTMENT	:
SECURITIES LLC,	:
	:
Defendant.	:
-----X	
In re:	:
	:
BERNARD L. MADOFF,	:
	:
Debtor.	:
-----X	

CERTIFICATE OF SERVICE

I, **MATTHEW J. GOLD**, state, under penalty of perjury:

1. I am not a party to the action, and am over 18 years of age.
2. On November 13, 2009, I served a true copy of the Objection to Trustee's Determination of Claim 70206, by email, addressed to the email address of the addressees as indicated below:

Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111

David J. Sheehan Email: dsheehan@bakerlaw.com
Marc E. Hirschfield Email: mhirschfield@bakerlaw.com
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/s/ Matthew J. Gold
Matthew J. Gold

Dated: January 31, 2011